December 13, 2005

Mr. Gary Olson, Director Senate Fiscal Agency 201 N. Washington Square, Suite 800 P.O. Box 30036 Lansing, MI 48909-7536

Dear Mr. Olson:

Pursuant to Section 409 of P.A. 346 of 2004, this letter responds to the amount of funds expended for capital improvements for the Mid-Michigan Academy. There were no capital improvement expenditures in the fourth quarter.

If you have any questions regarding the enclosed report, please contact Rick Floria at (517) 373-1967.

Sincerely,

Mike Flanagan

c: House Fiscal Agency – Mitch Bean Management and Budget – Mary Lannoye Carol Wolenberg Rick Floria